IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

I.T.R. No.286 of 1995
Date of decision: 27.10.2006

Shri Surinder Mohan Jalota, Ludhiana.

---Applicant

Vs.

The Commissioner of Income Tax, Patiala.

-----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL

HON'BLE MR JUSTICE RAJESH BINDAL

Present: Dr. N.L. Sharda, Advocate
for the revenue.

ORDER:

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh arising out of its order dated 18.08.1992 in I.T.A. No.1465/Chandi/1990 in respect of assessment years 1987-88 at the instance of the assessee:-

> "Whether on the facts and in the circumstances of the case, the Appellate Tribunal was justified in upholding the addition of Rs. 3,32,148/- made on account of confiscation of goods by the Customs Department?"

When the reference was called out for hearing, none appeared for the assessee.

In view of above, we do not consider it appropriate to take a decision on merits. The reference is returned unanswered.

(ADARSH KUMAR GOEL)
JUDGE

October 27, 2006
ashwani

(RAJESH BINDAL)
JUDGE